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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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Internal Audit Executive

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August 30, 2011

Gary D. Bess
Director of Parks, Recreation and Forestry
5600 Clayton Ave.
St. Louis, MO 6311-1310

RE: Payroll Distribution (Project #2012-10)

Dear Mr. Bess:

We have conducted a payroll distribution review of Operation Brightside (Department #215) for the pay period ending August 13, 2011. The objectives of this review were to determine if:

- Only eligible employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked or approved usage of paid leave.
- Accruals and use of paid leave were accurate.

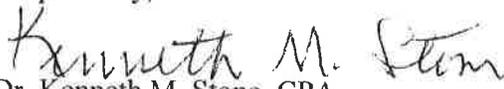
The fieldwork was completed on August 23, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

During this review, nothing came to our attention that caused us to believe the wages were not properly distributed and safeguarded.

If you have any questions, please contact Internal Audit Section at (314) 622-4723.

Respectfully,


Dr. Kenneth M. Stone, CPA
Internal Audit Executive

cc: Mary Lou Green, Program Manager II, Operation Brightside
Amy Williams, Payroll Manager, Office of the Comptroller